

In general, retailers are required to show Use Tax collected as a separate item on invoices issued to customers. See 86 Ill. Adm. Code 150.401. (This is a GIL).

September 11, 2000

Dear Xxxxx:

This letter is in response to your letter dated July 24, 2000. The nature of your letter and the information you have provided require that we respond with a General Information Letter, which is designed to provide general information, is not a statement of Department policy and is not binding on the Department. See 2 Ill. Adm. Code 1200.120 subsections (b) and (c), which can be found at <http://www.revenue.state.il.us/legalinformation/regs/part1200>.

In your letter, you have stated and made inquiry as follows:

After filling up my gas tank using my Credit Card, I asked the pump for a statement as I like to keep a record of my gas consumption, and state taxes, but more important, as a tax payer, I like knowing what I pay in taxes for any and all purchase's.

Upon the statement I noticed there was no tax reference, only the amount of gallons purchased and the price of those gallons purchased. The State of Illinois tax on all other products purchased by the consumer is always declared on the statement issued by the seller. Why not on gasoline?

In the above mentioned sale, I went to the station attendant and asked for a receipt which would declare the amount of tax for the purchase. They had no idea, nor was there anyone there who could explain why the receipt did not declare the tax amount. We looked on the pump for this information and none was to be found.

My question is obvious. Please explain why I as a tax payer cannot attain this information on my statement of purchase, when in every other purchase I make it is declared?

Section 3a of the Use Tax Act, 35 ILCS 105/3a (1998 State Bar Edition), provides that the tax imposed by the Act shall, when collected, be stated as a distinct item separate and apart from the selling price of the tangible personal property. See the enclosed copy of 86 Ill. Adm. Code 150.401.

The only exception to this is the sign procedure under which the Department grants permission for the retailer to include the tax in the selling price of the tangible personal property. See the enclosed copy of Section 150.1310. This procedure is usually authorized when the customer normally does not receive a receipt for the purchase because it is impractical to issue such receipts. Examples of those situations are sales made by gasoline retailers and taverns.

The gasoline retailer from whom you made your purchase was most likely utilizing the sign procedure set out in Section 150.1310 of the Department's rules. The sign may not have been posted at the gasoline pump, but may have been posted elsewhere on the retailer's premises. Gasoline retailers generally post signs indicating that all State and local taxes pertaining to the sale of motor fuel are included in the pump price.

I hope this information is helpful. The Department of Revenue maintains a website, which can be accessed at www.revenue.state.il.us. If you have further questions related to the Illinois sales tax laws, please contact the Department's Taxpayer Information Division at (217) 782-3336.

If you are not under audit and you wish to obtain a binding Private Letter Ruling regarding your factual situation, please submit all of the information set out in items 1 through 8 of Section 1200.110(b) described above.

Very truly yours,

Terry D. Charlton
Associate Counsel

TDC:msk
Enc.